ID: CCA_2010011316282937 Number: **201005050**Release Date: 2/5/2010

Office:

UILC: 6229.05-00

From:

Sent: Wednesday, January 13, 2010 4:28:31 PM

To: Cc:

Subject: RE: 25% Omission of Income

If the partner is an unidentified indirect partner and we timely issued an FPAA, section 6229(e) keeps the statute open for the unidentified partner at least until one year after he is identified.